



DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB-2022-0002]

Proposed Information Collections; Comment Request (No. 85)

AGENCY: Alcohol and Tobacco Tax and Trade Bureau (TTB), Treasury.

ACTION: Notice and request for comments.

SUMMARY: As part of our continuing effort to reduce paperwork and respondent burden, and as required by the Paperwork Reduction Act of 1995, we invite comments on the proposed or continuing information collections listed below in this document.

DATES: We must receive your written comments on or before [INSERT DATE 60 DAYS AFTER PUBLICATION IN THE FEDERAL REGISTER].

ADDRESSES: You may send comments on the information collections described in this document using one of these two methods:

- *Internet* — To submit comments electronically, use the comment form for this document posted on the “Regulations.gov” e-rulemaking website at <https://www.regulations.gov> within Docket No. TTB-2022-0002.
- *Mail* — Send comments to the Paperwork Reduction Act Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005.

Please submit separate comments for each specific information collection described in this document. You must reference the information collection’s title, form or recordkeeping requirement number (if any), and OMB control number in your comment.

You may view copies of this document, the relevant TTB forms, and any comments received at <https://www.regulations.gov> within Docket No. TTB–2022–0002. TTB has posted a link to that docket on its website at <https://www.ttb.gov/rrd/information-collection-notice>. You also may obtain paper copies of this document, the listed forms, and any comments received by contacting TTB’s Paperwork Reduction Act Officer at the addresses or telephone number shown below.

FOR FURTHER INFORMATION CONTACT: Michael Hoover, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005; 202–453–1039, ext. 135; or complete the Regulations and Rulings Division contact form at <https://www.ttb.gov/contact-rrd>.

SUPPLEMENTARY INFORMATION:

Request for Comments

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau (TTB), as part of a continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to comment on the proposed or continuing information collections described below, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

Comments submitted in response to this document will be included or summarized in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments are part of the public record and subject to disclosure. Please do not include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether an information collection is necessary for the proper performance of the agency’s functions, including whether the information has practical utility; (b) the accuracy of the agency’s

estimate of the information collection's burden; (c) ways to enhance the quality, utility, and clarity of the information collected; (d) ways to minimize the information collection's burden on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide the requested information.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information has a valid OMB control number.

Information Collections Open for Comment

Currently, we are seeking comments on the following forms, letterhead applications or notices, recordkeeping requirements, questionnaires, or surveys:

OMB Control No. 1513–0004

Title: Authorization to Furnish Financial Information and Certificate of Compliance.

TTB Form Number: TTB F 5030.6.

Abstract: As authorized by law, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations require applicants for certain permits to provide information regarding the financing of their proposed businesses. However, the Right to Financial Privacy Act of 1978 (the Act) limits Federal government access to records of individuals held by financial institutions. See 12 U.S.C. 3401 *et seq.* The Act also provides for certain procedures to gain access to such information, and it requires government agencies to certify to the financial institution that the agency has complied with the Act's provisions. To comply with the Act, TTB uses TTB F 5030.6 as both the permit applicant's authorization to their financial institution allowing it to disclose their financial information to TTB and as the

required certification by TTB to the financial institution that the Bureau has complied with the Act's provisions.

Current Actions: There are no program changes associated with this information collection at this time. As for adjustments, due to changes in agency estimates, TTB is decreasing the number of annual respondents, responses, and burden hours associated with this collection. The use of this collection by respondents has declined in recent years as almost all applicants provide requested financial information directly to TTB. .

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits; Individuals or households.

Estimated Annual Burden

- *Number of Respondents:* 10.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 10.
- *Average Per-response Burden:* 15 minutes.
- *Total Burden:* 2.5 hours.

OMB Control No. 1513–0057

Title: Letterhead Applications and Notices Relating to Wine.

TTB Recordkeeping Number: TTB REC 5120/2.

Abstract: The Internal Revenue Code (IRC) authorizes the Secretary of the Treasury (the Secretary) to issue regulations regarding certain aspects of wine production and treatment, and it imposes standards for natural and agricultural wines, the cellar treatment of natural wine, and the labeling of wines. See 26 U.S.C. chapter 51. Under those authorities, the TTB regulations in 27

CFR part 24 require wine premises proprietors to submit letterhead applications or notices to TTB before or when undertaking certain operations. TTB requires such applications or notices when proprietors propose to use alternate compliance methods or when they propose or undertake certain operations, particularly those that affect the kind, tax rate, or volume of wine produced or removed. TTB uses the collected information to ensure that the proposed alternative method or wine operations comply with relevant laws and regulations.

Current Actions: There are no program changes associated with this information collection at this time. As for adjustments, due to changes in agency estimates, TTB is increasing the number of annual respondents, responses, and burden hours associated with this collection. Those increases result from continued growth in the number of wine premises in the United States.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 2,000.
- *Average Responses per Respondent:* 1 (one)
- *Number of Responses:* 2,000.
- *Average Per-response Burden:* 30 minutes.
- *Total Burden:* 1,000 hours.

OMB Control No. 1513–0074

Title: Airlines Withdrawing Stock from Customs Custody.

TTB Recordkeeping Number: TTB REC 5620/2.

Abstract: While domestic and imported distilled spirits and wine are usually subject to Federal excise tax, the IRC allows the removal of such

products without payment of tax in some circumstances, for example, for use on certain aircraft. See 26 U.S.C. 5214 and 5362. Airlines also may withdraw such products from customs custody without payment of tax for use as supplies on aircraft engaged in foreign flights. See 19 U.S.C. 1309. Under those authorities, the TTB regulations in 27 CFR part 28 require airlines to account for distilled spirits and wine withdrawn from their stocks held in customs custody at airports for use as supplies on aircraft engaged in foreign flights. The collected information is necessary to ensure that the tax provisions of the IRC are appropriately applied as it allows TTB to account for withdrawals of untaxed distilled spirits and wine.

Current Actions: There are no program or adjustments changes associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 25.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 25.
- *Average Per-response Burden:* 100 hours.
- *Total Burden:* 2,500 hours.

OMB Control No. 1513–0087

Title: Labeling and Advertising Requirements Under the Federal Alcohol Administration Act.

Abstract: As required by the Federal Alcohol Administration Act (FAA Act), the Secretary has issued regulations regarding the labeling and advertising of wine, distilled spirits, and malt beverages. The FAA Act provides that these regulations should, among other things, prohibit consumer deception and the use of misleading statements on labels and ensure that labels provide the consumer with adequate information as to the identity and quality of the product. See 27 U.S.C. 205(e) and (f). The implementing regulations are contained in 27 CFR parts 4 (wine), 5 (distilled spirits), and 7 (malt beverages). Under those regulations, alcohol beverage bottlers and importers must provide certain mandatory information on labels and in advertisements of such products, and that information must conform to certain presentation standards. TTB uses those mandatory information requirements and presentation standards to ensure that the provisions of the FAA Act are appropriately applied.

Current Actions: There are no program changes associated with this information collection at this time. As for adjustments, due to changes in agency estimates, TTB is increasing the number of annual respondents and burden hours associated with this collection. Those increases result from continued growth in the number of alcohol beverage bottlers and importers in the United States.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 13,000.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 13,000.
- *Average Per-response Burden:* 1 hour.

- *Total Burden:* 13,000 hours.

OMB Control No. 1513–0089

Title: Records Supporting Drawback Claims on Eligible Articles Brought into the United States from Puerto Rico or the Virgin Islands.

TTB Recordkeeping Number: TTB REC 5530/3.

Abstract: As provided in the IRC, taxpayers may claim drawback (refund) of Federal excise taxes paid on distilled spirits used in certain nonbeverage products—medicines, medicinal preparations, food products, flavors, flavoring extracts, and perfumes, provided that such claimants keep records to document their claim information, subject to regulations prescribed by the Secretary. See 26 U.S.C. 5111–5114. In addition, the IRC provides that its nonbeverage product drawback provisions apply to such articles brought into the United States from Puerto Rico or the U.S. Virgin Islands. See the IRC at 26 U.S.C. 7652(g). Based on those IRC authorities, the TTB regulations in 27 CFR part 26 require persons making nonbeverage product drawback claims on eligible articles brought into the United States from Puerto Rico or the U.S. Virgin Islands to keep certain business, formula, and tax payment records documenting the provided claims data. TTB uses the required records to verify the data provided in such drawback claims, which is necessary to ensure that TTB provides drawback in a manner consistent with statutory provisions.

Current Actions: There are no program changes or adjustments associated with this information collection at this time, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 10.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 10.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 10 hours.

OMB Control No. 1513–0093

Title: Applications for Extension of Time for Payment of Tax; Applications for Installment Agreement.

TTB Form Numbers: TTB F 5600.31 and TTB F 5600.38.

Abstract: The IRC authorizes the Secretary to allow installment payments of taxes due under the IRC if such payments will facilitate full or partial payment, and it allows the Secretary to grant taxpayers up to 6 months of additional time to pay such taxes. See 26 U.S.C. 6159 and 6161. Under those IRC authorities, TTB has issued application forms TTB F 5600.31 for installment payment requests and TTB F 5600.38 for time extension requests for use by the Federal taxpayers. Using the relevant form and supporting documentation, a taxpayer identifies themselves, the specific excise tax and amount in question, their current financial situation, and the reasons why the requested installment payment plan or time extension is necessary. The collected information is necessary to ensure that the tax relief provisions of the IRC are properly applied.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 200.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 200.
- *Average Per-response Burden:* 1.5 hours.
- *Total Burden:* 300 hours.

OMB Control No. 1513–0104

Title: Information Collected to Support Transfer of Wine Tax Credits.

TTB Recordkeeping Number: TTB REC 5120/11.

Abstract: Under the IRC, certain wine producers are eligible for tax credits, based on the amount of wine produced and its alcohol content, which they may take to reduce the Federal excise tax they pay on wines (including hard ciders) removed from their premises during a calendar year. In addition, producers can transfer their tax credit to other bonded wineries and bonded warehouses ("transferees") that store their wine and ship it on their instructions. See at 26 U.S.C. 5041(c). Under the TTB regulations in 27 CFR part 24, and specific to this collection, a transferee uses information provided by the wine producer to take the appropriate tax credit on behalf of the producer, and the producer uses the information to monitor its own tax payments to ensure it does not exceed the authorized credits. During field audits, TTB uses the collected information to verify excise tax computations, and to ensure that wines claimed for this credit were lawfully produced, stored, shipped, and transferred. As such, the collected information is necessary to ensure the tax provisions of the IRC are appropriately applied.

Current Actions: As for program changes, under the Craft Beverage Modernization Act, (CBMA;) all domestic wine producers are now entitled to certain tax credits on wine they produce, and they may transfer those credits to other wineries or wine cellars that receive their wine in bond. As for adjustments, due to changes in agency estimates resulting from that program change, TTB is increasing the number of annual respondents, responses, and burden hours associated with this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 3,000.
- *Average Responses per Respondent:* 10.
- *Number of Responses:* 30,000.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 30,000.

OMB Control No. 1513–0114

Title: Beer for Exportation.

TTB Form Number: TTB F 5130.12.

Abstract: In general, the IRC imposes Federal excise tax on beer removed from domestic breweries for consumption or sale; however, it also authorizes brewers to remove beer without payment of tax for export purposes, subject to regulations prescribed by the Secretary. See 26 U.S.C. 5051 and 5053. As such, the TTB regulations in 27 CFR part 28 allow brewers to remove beer without payment of tax for export to a foreign country, use as supplies on certain vessels or aircraft, transfer to a foreign trade zone for export, or shipment

to U.S. armed forces stationed overseas. Those regulations require brewers to give notice of each such removal on form TTB F 5130.12. Or, brewers may apply to TTB to use an alternative procedure to report beer removed for export purposes via a monthly summary report, provided that the brewer completes the notification section of TTB F 5130.12 for each removal and maintains the form and the related supporting export verification records at their premises. This collection is necessary to ensure the tax provisions of the IRC are appropriately applied, as it allows TTB to account for beer removed without payment of tax for export purposes, which helps ensure that such beer is not diverted into the taxable domestic market.

Current Actions: There are no program changes associated with this information collection at this time. As for adjustments, due to changes in agency estimates, TTB is increasing the number of annual respondents, responses, and burden hours associated with this collection. Those increases result from continued growth in the number of breweries in the United States.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 300.
- *Average Responses per Respondent:* 15.
- *Number of Responses:* 4,500.
- *Average Per-response Burden:* 2.4 hours.
- *Total Burden:* 10,800 hours.

OMB Control No. 1513–0116

Title: Bond for Drawback Under 26 U.S.C. 5111.

TTB Form Number: TTB F 5154.3.

Abstract: The IRC authorizes drawback (refund) of all but \$1.00 per gallon of the Federal excise tax paid on distilled spirits subsequently used in the manufacture of certain nonbeverage products such as medicines, food products, flavors, and perfumes. Manufacturers making such products must file claims proving their eligibility for drawback, and respondents may file such claims either a monthly or a quarterly basis. The IRC also authorizes the Secretary to require persons filing monthly nonbeverage product drawback claims to provide a bond to protect the revenue. See 26 U.S.C. 5111–5114. TTB regulations in parts 17 and 26 require monthly claimants to file a bond on TTB F 5154.3. The required bond ensures repayment of paid claims later found to be ineligible for drawback in cases when the claimant is unable to repay the taxes due.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits; and Individuals or households.

Estimated Annual Burden

- Number of Respondents: 10.
- Average Responses per Respondent: 1 (one).
- *Number of Responses:* 10.
- Average Per-response Burden: 24 minutes.
- *Total Burden:* 4 hours.

OMB Control No. 1513–0131.

Title: Certificate of Taxpaid Alcohol.

TTB Form Number: TTB F 5100.4.

Abstract: The IRC authorizes drawback (refund) of all but \$1.00 per gallon of the Federal excise tax paid on distilled spirits subsequently used in the manufacture of certain nonbeverage products such as medicines, food products, flavors, and perfumes. See 26 U.S.C. 5111–5114. In addition, nonbeverage products produced in the United States and then exported are also eligible for drawback of all excise taxes paid on the distilled spirits used to make those products. See 19 U.S.C. 1313(d). Under the TTB regulations in part 17, a respondent may make an export drawback claim to U.S. Customs and Border Protection (CBP) for the full amount of tax paid if they have previously made no claim to TTB. Alternatively, a respondent may claim the remaining \$1.00 per proof gallon of excise tax paid if they have or will file a claim with TTB under 26 U.S.C. 5114. When a respondent wishes to make a full or partial export drawback claim to CBP, they first submit form TTB F 5100.4, Certificate of Taxpaid Alcohol, to TTB, listing the source and amount of distilled spirits eligible for drawback and the amount of excise taxes claimed. TTB verifies the provided information and certifies on the form that it has issued no previous certificate for the described distilled spirits. This is necessary to ensure that export drawback is provided consistent with the relevant statutory provisions.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 10.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 10.
- *Average Per-response Burden:* 0.5 hours.
- *Total Burden:* 5 hours.

Dated: February 15, 2022.

Amy R. Greenberg,

Director, Regulations and Rulings Division.

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